संख्या-14/2020/जी-2-141/दस-2020-604/82टी0सी0

प्रेषक,

एस0राधा चौहान,
अपर मुख्य सचिव,
उत्तर प्रदेश शासन।

सेवा में,

अपर मुख्य सचिव,
नियुक्ति/गृह/पर्यावरण वन एवं जलवायु परिवर्तन विभाग,
उत्तर प्रदेश शासन।

वित्त (सामान्य) अनुभाग-2 लखनऊ : दिनांक : 26 अक्टूबर, 2020

विषय :- राज्य सरकार में तैनात अखिल भारतीय सेवा के अधिकारियों को वित्त मंत्रालय भारत सरकार के कार्यालय ज्ञापन संख्या-F No.12(2)/2020-EII(A), दिनांक 12 अक्टूबर, 2020 से अनुमन्य सुविधा प्रदान किये जाने के सम्बन्ध में।

महोदय,

वित्त मंत्रालय भारत सरकार का कार्यालय-ज्ञापन संख्या- F No.12(2)/ 2020-EII(A), दिनांक 12 अक्टूबर, 2020 द्वारा केन्द्र सरकार के कर्मचारियों को वर्ष 2018 से 2021 तक की अवधि के मध्य उन्हें अनुमन्य अवकाश यात्रा सुविधा के किराये के बदले समतुल्य स्पेशल कैश पैकेज दिनांक 31 मार्च, 2021 तक अनुमन्य किया गया है।

2- वित्त मंत्रालय भारत सरकार के सन्दर्भगत कार्यालय ज्ञापन दिनांक 12-10-2020 की प्रति संलग्नकर आपको प्रेषित करते हुए मुझे यह कहने का निदेश हुआ है कि सम्यक विचारोपरान्त राज्यपाल महोदया द्वारा इस कार्यालय ज्ञापन से अनुमन्य सुविधा इसमें उल्लिखित शर्तो एवं प्रतिबन्धों के अनुसार राज्य सरकार में तैनात अखिल भारतीय सेवा के अधिकारियों को भी अनुमन्य किये जाने की स्वीकृति प्रदान की गयी है।

संलग्नक: वित्त मंत्रालय भारत सरकार के कार्यालय ज्ञापन
संख्या-F No.12(2)/2020-EII(A), दिनांक 12 अक्टूबर, 2020

भवदीय,
एस0 राधा चौहान
अपर मुख्य सचिव।

संख्या एवं दिनांक तदैव

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :--

(1) महालेखाकर (लेखा एवं हकदारी) 1 एवं 2 तथा आडिट-1 एवं 2, उ0प्र0 प्रयागराज।
(2) प्रमुख सचिव, श्री राज्यपाल, उत्तर प्रदेश।

1- यह शासनादेश इलेक्ट्रानिकली जारी किया गया है, अत: इस पर हस्ताक्षर की आवश्यकता नही है ।
2- इस शासनादेश की प्रमाणिकता वेब साइट http://shasanadesh.up.nic.in से सत्यापित की जा सकती है ।

http://shasanadesh.up.nic.in

(3) प्रमुख सचिव, विधान सभा/विधान परिषद, उत्तर प्रदेश।

(4) समस्त मुख्य/वरिष्ठ कोषाधिकारी, उत्तर प्रदेश।

(5) उत्तर प्रदेश सचिवालय के समस्त अनुभाग।

(6) इरला चेक अनुभाग, उत्तर प्रदेश।

(7) गार्ड फाईल।

आज्ञा से,
सरयू प्रसाद मिश्र
विशेष सचिव।

http://shasanadesh.up.nic.in

1- यह शासनादेश इलेक्ट्रानिकली जारी किया गया है, अत: इस पर हस्ताक्षर की आवश्यकता नही है ।

2- इस शासनादेश की प्रमाणिकता वेब साइट http://shasanadesh.up.nic.in से सत्यापित की जा सकती है ।

F.No.12(2)/2020-EII(A)
Ministry of Finance
Department of Expenditure
EII(A) Branch

North Block, New Delhi
12th October, 2020

Office Memorandum

Sub: Special cash package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block 2018-21.

In view of Covid-19 pandemic and resultant nationwide lockdown as well as disruption of transport and hospitality sector, as also the need for observing social distancing, a number of Central Government employees are not in a position to avail themselves of LTC for travel to any place in India or their Hometowns in the current Block of 2018-21.

2. With a view to compensate and incentivise consumption by Central Government employees thereby giving a boost to consumption expenditure, it has been decided that cash equivalent of LTC, comprising Leave Encashment and LTC fare of the entitled LTC may be paid by way of reimbursement, if an employee opts for this in lieu of one LTC in the Block of 2018-21 subject to the following conditions:-

a) The employee spends the money of a larger sum than the entitlement on account of LTC on actual expenditure.

b) Cash equivalent of full leave encashment will be allowed, provided the employee spends an equal sum. This will be counted towards the number of leave encashment on LTC available to an employee.

c) The deemed LTC fare for this purpose is given below :-

Category of employees	**Deemed LTC fare per person (Round Trip)**
Employees who are entitled to business class of airfare	Rs. 36,000
Employees who are entitled to economy class of airfare	Rs. 20,000
Employees who are entitled to Rail fare of any class	Rs. 6,000

d) The cash equivalent may be allowed if the employee spends a sum **3 times** of the value of the fare given above.

Contd...2/-

e) The amount both on account of leave encashment and fare shall be admissible if the employee spends (i) an amount equal to the value of leave encashment and; (ii) an amount 3 times of the cash equivalent of deemed fare, as given above on purchase of such items / availing of such services which carry a GST rate of not less than 12% from GST registered vendors / service providers through digital mode and obtains a voucher indicating the GST number and the amount of GST paid.

f) The admissible payment shall be restricted to the full value of the package [leave encashment as admissible for LTC and deemed fare] or depending upon the spending as per example given at **Annexure-A.**

g) While TDS is applicable in the case of leave encashment, since the cash reimbursement of LTC fare is in lieu of deemed actual travel, the same shall be allowed exemption on the lines of existing income-tax exemption available to LTC fare. The legislative amendment to the provisions of the Income-Tax Act, 1961 for this purpose shall be proposed in the due course. Hence, TDS shall not be required to be deducted on the reimbursement of deemed LTC fare.

3. Head of the Departments / DDOs may make reimbursement under this package as per the details given above on receipt of invoices of purchases made / services availed during the period post the issuance of this order from the employees who are desirous to avail this package. **It may be noted that in order to avail this package an employee should opt for both leave encashment and LTC fare.**

4. An amount upto 100% of leave encashment and 50% of the value of deemed fare may be paid as advance into the bank account of the employee which shall be settled based on production of receipts towards purchase and availing of goods and services as given in Para 2(e). The claims under this package (with or without advance) are to be made and settled within the current financial year. Non-utilization / under-utilization of advance is to be accounted for by the DDOs in accordance with the extant provisions relating to LTC advance i.e. immediate recovery of full advance in the case of non-utilisation and recovery of unutilized portion of the advance with penal interest.

5. These orders will take effect from the date of issuance of this Office Memorandum and will be in force during the current financial year till 31st March, 2021.

6. All the Ministries/Departments are requested to bring the contents of this OM to the notice of all its Attached and Subordinate offices for their information.

Hindi version of this Office Memorandum will follow.

(B.K.Manthan)
Deputy Secretary to the Govt. of India

To

- All the Ministries/ Departments of the Government of India.

Annexure-A

Example:

Pay of an employee: Rs 1,38, 500 and has family of 4 eligible for economy class air travel.

Leave Encashment:= $\frac{(1,38,500 \times 1.17) \times 10}{30}$ = Rs. 54,015

Fare Value : Rs. 20,000 x 4 = Rs. 80,000

Total Value = Rs. 1,34,015

Amount to be spent for full cash benefit = Rs. 54,015 + 2,40,000*= Rs. 2,94,015

(a)Share of Leave Encashment in total = $\frac{54,015 \text{ X } 100}{2,94,015}$ = 18%

(b) Share of Fare in total = $\frac{80,000 \text{ X } 100}{2,94,015}$ = 27%

* 3 times of notional airfare (80,000 x 3 = 2,40,000)

- Thus, if an employee spends Rs. 2,94,015 or above, he will be allowed cash amount of Rs. 1,34,015.

- However, if the employee spends Rs. 2,40,000 only, then he may be allowed 18 % on account of Leave Encashment (Rs. 43,200) and 27% on account of fare value (Rs. 64,800). The total amount payable shall be Rs. 1,08,000.

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